

Senate File 193 - Introduced

SENATE FILE _____
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Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing a sales tax exemption from the sale of new and
2 used textbooks for postsecondary educational institution
3 classes.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 2106XS 83
6 ak/mg:sc/14

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1 1 Section 1. Section 423.3, Code 2009, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 95. a. The sales price from the sale of
1 4 new and used textbooks for use in attending a postsecondary
1 5 educational institution.
1 6 b. For purposes of this subsection:
1 7 (1) "Postsecondary educational institution" means an
1 8 accredited higher education institution, as defined in section
1 9 261.92, an Iowa community college, a postsecondary educational
1 10 institution under the control of the state board of regents, a
1 11 school of cosmetology arts and sciences licensed under chapter
1 12 157, or a barber school licensed under chapter 158.
1 13 (2) "Textbooks" means books and other printed materials
1 14 used in attending a postsecondary educational institution in
1 15 this state.
1 16 c. Postsecondary educational institutions are required to
1 17 provide the titles of required and recommended textbooks for
1 18 all courses and the corresponding authors, publishers, and
1 19 international standard book numbers for such textbooks on the
1 20 postsecondary educational institution's internet website for
1 21 access to all booksellers and all students. The department of
1 22 education shall designate the format by which the textbook
1 23 information shall be provided.
1 24 d. In order to receive the sales tax exemption, a person
1 25 is required to show a current official identification card
1 26 from a postsecondary educational institution and either the
1 27 purchaser or the bookseller must show that the textbooks
1 28 intended to be purchased are on a list of textbooks provided
1 29 by a postsecondary educational institution under paragraph
1 30 "c".

EXPLANATION

1 31
1 32 This bill provides a sales tax exemption from the sale of
1 33 textbooks used in attending a public or private Iowa
1 34 postsecondary educational institution, including licensed
1 35 cosmetology and barber schools. "Textbooks" is defined as
2 1 books and other printed materials.
2 2 Postsecondary educational institutions are required to
2 3 provide the titles of textbooks for all courses and the
2 4 authors, publishers, and corresponding international standard
2 5 book numbers for the textbooks on the institution's internet
2 6 website in order for all booksellers and students to have
2 7 access to the information. The department of education is
2 8 required to provide the format in which the textbook
2 9 information must be provided.
2 10 In order to receive the sales tax exemption, a person must
2 11 show a current official identification card from a
2 12 postsecondary educational institution and either the purchaser

2 13 or the bookseller must show that the textbooks intended to be
2 14 purchased are on an institution's textbooks list.
2 15 LSB 2106XS 83
2 16 ak/mg:sc/14.2